10/555638 JC06 Rec'd PCT/PTO 04 NOV 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Kimitaka SATO

Art Unit: not yet assigned

Application No.: not yet assigned

Examiner: not yet assigned

Filed: November 4, 2005

Attorney Dkt. No.: 12065-0035

For: MAGNETIC POWDER, A MAGNETIC RECORDING MEDIUM USING THE MAGNETIC POWDER AND A METHOD OF SURFACE TREATING A MAGNETIC POWDER (AC AMENDER)

POWDER (AS AMENDED)

PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

November 4, 2005

Sir:

Prior to examination on the merits of the above-identified application, please amend the application as set forth below.

Amendments to the specification are submitted on page 2.

Amendments to the claims are submitted on page 3.

Remarks are submitted on page 8.